

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

DEUTSCHE BANK TRUST COMPANY  
AMERICAS, in its capacity as successor indenture  
trustee for certain series of Senior Notes, LAW  
DEBENTURE TRUST COMPANY OF NEW  
YORK, in its capacity as successor indenture  
trustee for certain series of Senior Notes, and  
WILMINGTON TRUST COMPANY, in its  
capacity as successor indenture trustee for the  
PHONES Notes,

Plaintiff,

-against-

ADALY OPPORTUNITY FUND TD  
SECURITIES INC. C/O ADALY INVESTMENT  
MANAGEMENT CO., *et al.*,

Defendants.

Case No.: 11 Civ. 4784 (UA)

**RULE 7.1 CORPORATE  
DISCLOSURE STATEMENT  
OF DEFENDANT  
VALUE LINE, INC.**

Pursuant to Federal Rule of Civil Procedure 7.1, defendant Value Line,  
Inc. ("Value Line"), by and through its undersigned counsel, states that there is no  
publicly held corporation owning 10% or more of Value Line's stock.

Dated: January 10, 2012

MILLER & WRUBEL P.C.

By: /s/ Claire. L. Huene

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